IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1023 OF 2007

National Indl. Corp. ..Petitioner.

V/s.

Union of India & Ors. ..Respondents.

None for petitioner.

Mr.M.R.Chaudhari with Y.S. Bhate for respondents.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 18TH JULY, 2007.

P.C. :-

. Petitioner's appeal before the CESTAT has been dismissed on the ground that the Appellate authority has no jurisdiction to condone the delay beyond 30 days for preferring the appeal. In the reply affidavit filed by the department, it is clear that the order dated 28/3/2002 was communicated to the assessee on 2/4/2002. The appeal was filed on 13/8/2002. It is, therefore, clearly beyond 30 days, beyond the 60 days within which the Appellate Authority has jurisdiction to condone the delay. We, therefore, find no error in the impugned order passed by the Tribunal. Consequently, petition is dismissed.

(F.I.REBELL0, J.)

(J.P.DEVADHAR, J.)